ILLUSTRATION 5

Entities Prior to GASB 34 Implementation
FOOD SERVICE FUND
STATEMENT OF OPERATIONS BY PROGRAM
For the Fiscal Year Ended June 30, 20___

	Revenue and Expense Classification	Enterprise Funds		
		Severe Need Breakfast	School Lunch	Other
Operating Revenue:				
Sales: To Pupils	1610			
To Adults	1620			
A la Carte	1630			
Nutrition Program for Elderly (NPE)	1640			
Child Care Food Program	1650			
Other	1660			
Total Operating Revenue				
Operating Expenses:	2560			
Salaries	100			
Employee Benefits	200			
Purchased Services	300			
Supplies	410			
Cost of Sales - Purchased Food				
Cost of Sales - Donated Food				
Miscellaneous	690			
Depreciation: Local Funds	910			
Federal Funds	920			
Total Operating Expenses				
Operating Income (Loss)				
Nonoperating Revenue (Expense)				
Local Sources:				
Interest Revenue	1500			
Rentals	1910			
Gain (Loss) on Disposal of Fixed Assets	1930			
Local Donations	1670			
Miscellaneous	1690			
Interest (Expense)	(620)			
State Sources:				
Cash Reimbursement	3810			
Other Cash Payments	3820			
Federal Sources:				
Cash Reimbursement	4810			
Donated Food	4820			
Other	4900			
Total Nonoperating Revenue				
Transfers:				
Transfers In	5110			
Transfers Out	(8110)			
NET GAIN (LOSS) THIS PERIOD				